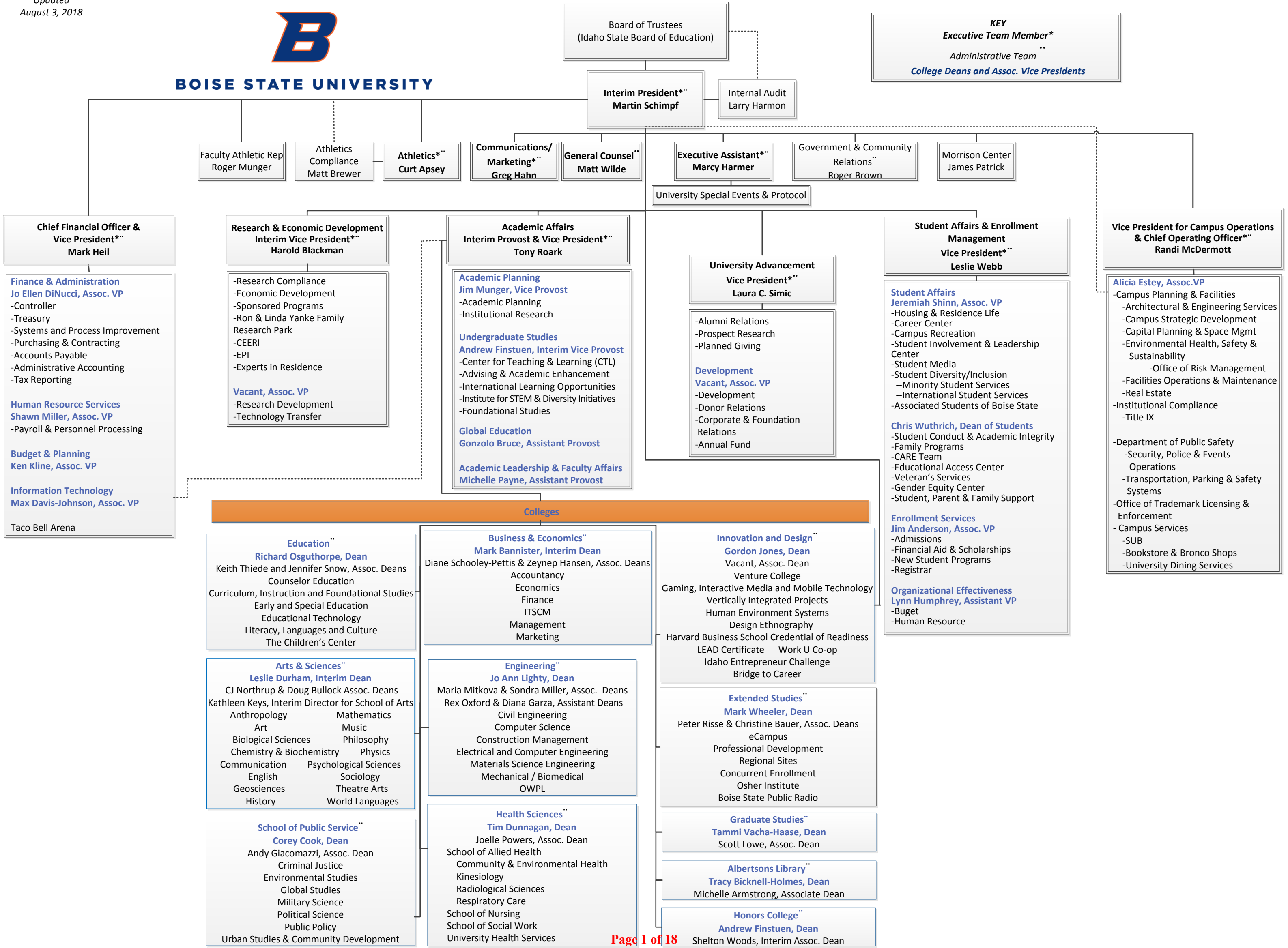


Updated
August 3, 2018



Boise State University

FY 2018 Actual Expenditures by Division by Program

| | | FTP | PC | OE | CO | T/B | LS | Total |
|--|-----|----------|--------------|--------------|-------------|-----|-----|--------------|
| 0.30 FY 2018 Original Appropriation | | | | | | | | |
| 0001-00 | Gen | 880.26 | 83,470,900 | 8,983,600 | 3,757,800 | 0 | 0 | 96,212,300 |
| 0650-00 | Ded | 761.97 | 80,951,900 | 17,589,100 | 0 | 0 | 0 | 98,541,000 |
| Totals: | | 1,642.23 | 164,422,800 | 26,572,700 | 3,757,800 | 0 | 0 | 194,753,300 |
| 0.41 Prior Year Reappropriation | | | | | | | | |
| 0650-00 | Ded | 0.00 | 25,267,900 | 12,623,500 | 1,927,700 | 0 | 0 | 39,819,100 |
| Totals: | | 0.00 | 25,267,900 | 12,623,500 | 1,927,700 | 0 | 0 | 39,819,100 |
| 1.00 FY 2018 Total Appropriation | | | | | | | | |
| 0001-00 | Gen | 880.26 | 83,470,900 | 8,983,600 | 3,757,800 | 0 | 0 | 96,212,300 |
| 0650-00 | Ded | 761.97 | 106,219,800 | 30,212,600 | 1,927,700 | 0 | 0 | 138,360,100 |
| Totals: | | 1,642.23 | 189,690,700 | 39,196,200 | 5,685,500 | 0 | 0 | 234,572,400 |
| 1.12 Noncognizable Increases | | | | | | | | |
| 0650-00 | Ded | 0.00 | 2,066,500 | 3,259,300 | 0 | 0 | 0 | 5,325,800 |
| Totals: | | 0.00 | 2,066,500 | 3,259,300 | 0 | 0 | 0 | 5,325,800 |
| 1.21 Net Object Transfer | | | | | | | | |
| 0650-00 | Ded | 0.00 | 0 | (1,100,000) | 1,100,000 | 0 | 0 | 0 |
| Totals: | | 0.00 | 0 | (1,100,000) | 1,100,000 | 0 | 0 | 0 |
| 1.31 Net Transfer Between Programs | | | | | | | | |
| 0001-00 | Gen | 0.00 | 1,763,100 | 24,900 | 0 | 0 | 0 | 1,788,000 |
| Totals: | | 0.00 | 1,763,100 | 24,900 | 0 | 0 | 0 | 1,788,000 |
| 1.71 Current Year Reappropriation | | | | | | | | |
| 0650-00 | Ded | 0.00 | (23,831,100) | (11,284,700) | (1,893,300) | 0 | 0 | (37,009,100) |
| Totals: | | 0.00 | (23,831,100) | (11,284,700) | (1,893,300) | 0 | 0 | (37,009,100) |
| 2.00 FY 2018 Actual Expenditures | | | | | | | | |
| 0001-00 | Gen | 880.26 | 85,234,000 | 9,008,500 | 3,757,800 | 0 | 0 | 98,000,300 |
| General | | | 85,234,000 | 9,008,500 | 3,757,800 | 0 | 0 | 98,000,300 |
| 0650-00 | Ded | 761.97 | 84,455,200 | 21,087,200 | 1,134,400 | 0 | 0 | 106,676,800 |
| Unrestricted | | | 84,455,200 | 21,087,200 | 1,134,400 | 0 | 0 | 106,676,800 |
| Totals: | | 1,642.23 | 169,689,200 | 30,095,700 | 4,892,200 | 0 | 0 | 204,677,100 |
| Difference: Actual Expenditures minus Total Appropriation | | | | | | | | |
| 0001-00 | Gen | | 1,763,100 | 24,900 | 0 | 0 | 0 | 1,788,000 |
| General | | | 2.1% | 0.3% | 0.0% | N/A | N/A | 1.9% |
| 0650-00 | Ded | | (21,764,600) | (9,125,400) | (793,300) | 0 | 0 | (31,683,300) |
| Unrestricted | | | (20.5%) | (30.2%) | (41.2%) | N/A | N/A | (22.9%) |
| Difference From Total Approp | | | (20,001,500) | (9,100,500) | (793,300) | 0 | 0 | (29,895,300) |
| Percent Diff From Total Approp | | | (10.5%) | (23.2%) | (14.0%) | N/A | N/A | (12.7%) |

Boise State University

FY 2019 JFAC Action Program Proof

| | FTP | Gen | Ded | Fed | Total |
|---|-----------------|-------------------|--------------------|----------|--------------------|
| FY 2018 Original Appropriation | 1,642.23 | 96,212,300 | 98,541,000 | 0 | 194,753,300 |
| 4.11 Reappropriation | 0.00 | 0 | 39,819,100 | 0 | 39,819,100 |
| FY 2018 Total Appropriation | 1,642.23 | 96,212,300 | 138,360,100 | 0 | 234,572,400 |
| 6.51 Transfer Between Programs | 0.00 | 1,629,200 | 0 | 0 | 1,629,200 |
| 6.91 Other Expenditure Adjustment | 0.00 | 0 | 5,325,800 | 0 | 5,325,800 |
| FY 2018 Estimated Expenditures | 1,642.23 | 97,841,500 | 143,685,900 | 0 | 241,527,400 |
| 8.31 Transfer Between Programs | 0.00 | (1,629,200) | 0 | 0 | (1,629,200) |
| 8.41 Removal of Onetime Expenditure | 0.00 | 0 | (39,819,100) | 0 | (39,819,100) |
| 8.42 Removal of Onetime Expenditure | 0.00 | 0 | (1,000,100) | 0 | (1,000,100) |
| 8.51 Base Reduction | 0.00 | 0 | (4,325,700) | 0 | (4,325,700) |
| 8.61 Other Base Adjustment | 0.00 | 0 | 4,325,700 | 0 | 4,325,700 |
| FY 2019 Base | 1,642.23 | 96,212,300 | 102,866,700 | 0 | 199,079,000 |
| 10.11 Benefit Costs | 0.00 | (1,193,800) | (1,187,400) | 0 | (2,381,200) |
| 10.12 Benefit Costs | 0.00 | 122,900 | 122,300 | 0 | 245,200 |
| 10.21 General Inflation | 0.00 | 0 | 417,000 | 0 | 417,000 |
| 10.25 Inflationary Adjustment | 0.00 | 0 | 0 | 0 | 0 |
| 10.31 Replacement Item | 0.00 | 0 | 2,903,100 | 0 | 2,903,100 |
| 10.45 Risk Management Cost Increases | 0.00 | 12,000 | 0 | 0 | 12,000 |
| 10.46 Controller's Fees | 0.00 | 44,600 | 0 | 0 | 44,600 |
| 10.61 Change in Employee Compensation | 0.00 | 2,028,100 | 2,017,200 | 0 | 4,045,300 |
| 10.62 CEC: Group and Temporary | 0.00 | 0 | 0 | 0 | 0 |
| 10.67 Compensation Schedule Changes | 0.00 | 9,000 | 8,000 | 0 | 17,000 |
| 10.71 Nondiscretionary Adjustments | 0.00 | 2,362,600 | 0 | 0 | 2,362,600 |
| FY 2019 Program Maintenance | 1,642.23 | 99,597,700 | 107,146,900 | 0 | 206,744,600 |
| 12.01 Personnel Costs Fund Shift | 0.00 | 0 | 0 | 0 | 0 |
| 12.04 BSU, Public Service Initiative | 0.00 | 0 | 0 | 0 | 0 |
| 12.05 BSU, Career Readiness and Gradua | 0.00 | 0 | 0 | 0 | 0 |
| 12.11 Occupancy Costs - BSU, ISU, UI | (0.09) | 214,100 | 0 | 0 | 214,100 |
| 12.91 Budget Law Exemptions | 0.00 | 0 | 0 | 0 | 0 |
| FY 2019 Original Appropriation | 1,642.14 | 99,811,800 | 107,146,900 | 0 | 206,958,700 |
| Chg from FY 2018 Orig Approp. | (0.09) | 3,599,500 | 8,605,900 | 0 | 12,205,400 |
| % Chg from FY 2018 Orig Approp. | 0.0% | 3.7% | 8.7% | | 6.3% |

College and Universities

Historical Summary

| OPERATING BUDGET | FY 2018 Total App | FY 2018 Actual | FY 2019 Approp | FY 2020 Request | FY 2020 Gov Rec |
|---------------------------------|----------------------|--------------------|--------------------|--------------------|--------------------|
| BY PROGRAM | | | | | |
| Boise State University | 234,572,400 | 204,677,100 | 206,958,700 | 224,467,300 | 225,452,500 |
| Idaho State University | 231,055,600 | 143,023,300 | 149,286,700 | 150,574,400 | 149,268,800 |
| University of Idaho | 203,326,500 | 182,693,100 | 178,804,000 | 184,680,700 | 183,625,000 |
| Lewis-Clark State College | 55,682,000 | 37,095,300 | 35,521,200 | 37,247,100 | 36,540,500 |
| Systemwide | 5,065,800 | 803,000 | 6,215,800 | 21,898,800 | 6,365,800 |
| Total: | 729,702,300 | 568,291,800 | 576,786,400 | 618,868,300 | 601,252,600 |
| BY FUND CATEGORY | | | | | |
| General | 287,053,200 | 287,025,600 | 295,763,200 | 323,768,300 | 304,280,700 |
| Dedicated | 442,649,100 | 281,266,200 | 281,023,200 | 295,100,000 | 296,971,900 |
| Total: | 729,702,300 | 568,291,800 | 576,786,400 | 618,868,300 | 601,252,600 |
| Percent Change: | | (22.1%) | 1.5% | 7.3% | 4.2% |
| BY OBJECT OF EXPENDITURE | | | | | |
| Personnel Costs | 530,602,700 | 442,841,300 | 455,701,800 | 467,016,800 | 473,743,500 |
| Operating Expenditures | 160,847,300 | 99,217,200 | 98,866,000 | 110,474,200 | 108,615,700 |
| Capital Outlay | 33,644,300 | 21,172,400 | 18,060,600 | 25,059,300 | 14,735,400 |
| Trustee/Benefit | 4,608,000 | 5,060,900 | 4,158,000 | 16,318,000 | 4,158,000 |
| Total: | 729,702,300 | 568,291,800 | 576,786,400 | 618,868,300 | 601,252,600 |
| Full-Time Positions (FTP) | 4,559.88 | 4,558.31 | 4,680.80 | 4,756.72 | 4,753.54 |

Division Description

The College and Universities Division includes the following five programs: Boise State University (BSU); Idaho State University (ISU); University of Idaho (UI); Lewis-Clark State College (LCSC); and Systemwide Programs, which includes funding for programs and efforts that benefit all four institutions. The Legislature appropriates both from the General Fund and from dedicated funds to this division. Dedicated funds include endowment funds and revenue from tuition and fees. Federal funds and other "local funds" from specific fees are not appropriated by the Legislature.

College and Universities Agency Profile

Analyst: Jessup

STUDENT TUITION AND FEES

Student Tuition/Fee Increase Approval Process

1. **Notice and Comment Period.** Student tuition and fees are set by the State Board of Education annually. At least six weeks prior to fee setting, the institution's CEO shall transmit in writing to the student body president and student newspaper, the fee change proposal describing the amount, purpose, and expected total revenues resulting from the fee increase. A public hearing must be held with students invited to comment.
2. **Board Action.** To provide the institutions with enough time to prepare their coming fiscal year operating budgets, the state board generally takes final action on fee changes in April.
3. **Effective Date.** Typically, the board sets the beginning of the upcoming fiscal year as the effective date for any approved fee changes.

Tuition/Fees Approved by State Board of Education

Appropriated by Legislature

UNRESTRICTED

1. Tuition: any and all educational costs including instruction, support services, maintenance and operation of physical plant
2. Part-time Students
3. Graduate Students
4. Professional (law, medicine, etc.)
5. Summer School
6. Course Overload

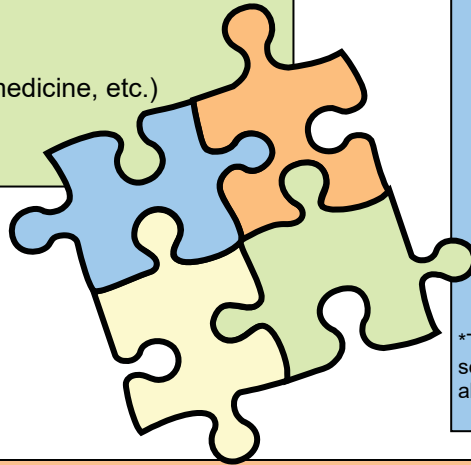
Fees Approved by Institution Presidents*

Not Appropriated by Legislature

Local Fees

1. Special Course Fees or Assessments (video outreach courses, lab, late registration, library and parking fines, etc.)
2. Student Health Insurance Premiums
3. Room and Board
4. Activity (activities that directly involve students, e.g., SUB, financial aid, intramurals, intercollegiate athletics, health center, etc.)
5. Technology Fee
6. Facility Fee (capital improvements, building projects and their debt service)

*The total annual percentage increase (tuition and fees) is set by the Board, but the institutions may determine how to allocate the increase between tuition and fees.



| Annual Undergraduate Resident Tuition and Fees | | | | | |
|--|----------------|----------------|----------------|----------------|---------------|
| | Fall 2015 | Fall 2016 | Fall 2017 | Fall 2018 | Annual Change |
| Boise State University | 6,874 | 6,874 | 7,330 | 7,694 | 3.8% |
| Idaho State University | 6,784 | 6,956 | 7,166 | 7,420 | 3.0% |
| University of Idaho | 7,020 | 7,232 | 7,450 | 7,864 | 3.9% |
| Lewis-Clark State College | 6,000 | 6,120 | 6,334 | 6,620 | 3.3% |
| Average | \$6,670 | \$6,796 | \$7,070 | \$7,400 | 3.5% |

College and Universities Agency Profile

Analyst: Jessup

Terms and Definitions

Appropriated Funds: In FY 2019, the Legislature appropriated 41.6% of the funds that support the college and universities' total operating budgets. Of the total amount, the General Fund represents 21.1%, student fees represent 19.3%, and endowment earnings represent 1.2% (see Endowment Fund Investment Board agency profile in this book for a history of endowment distributions).

Non-appropriated: FY 2019 operating funds that were not appropriated by the Legislature represented 58.3% of the total operating budgets for the four-year institutions. The information on the following pages provides details of those amounts, both consolidated and by institution.

Grants, Gifts, and Contracts: These funds include state and federal grants, private gifts, and competitively-bid contracts.

Auxiliary Enterprises: These funds are institutional business enterprises such as bookstores, student housing, intercollegiate athletics, student unions, etc.

Indirect Costs: These funds are from specific, negotiated rates applied to externally-sponsored projects (grants, contracts, cooperative agreements, subgrants, and subcontracts) funded by federal, state, or private sponsors. These rates allow the institutions to recover certain costs (e.g., facilities, utilities, libraries, administration, student services, etc.) associated with the projects.

Enrollment Workload Adjustment: Each year there is a budget request to keep pace with enrollment growth at the four institutions. Enrollment Workload Adjustment (EWA) is based on a calculation based on a three-year rolling average of the increase in resident credit hours, weighted by course level, and discipline. This funding mechanism has been discontinued by the State Board of Education beginning in FY 2020.

Occupancy Costs: Those costs associated with occupying eligible space including custodial, utility costs, maintenance, and other costs (IT maintenance, security and safety, insurance, landscape maintenance). "Eligible space" means all space other than auxiliary enterprise space. Occupancy costs for "common use" space (i.e., space which shares eligible and auxiliary enterprise space) will be prorated based on its use.

Systemwide Programs: Funding for Systemwide Programs is included in the college and universities' appropriation and then distributed to the institutions by the Office of the State Board of Education. Systemwide Programs include:

- (1) Higher Education Research Council (HERC): Formed in 1998 as a result of the State Board of Education's interest in promoting basic and applied research at the four-year institutions, HERC is responsible for implementing and administering the Board's HERC policy and related grant programs, which are designed to stimulate competitive research at Idaho's institutions.
- (2) Instructional projects specifically designed to foster innovative learning approaches using technology, to promote accountability and information transfer throughout the higher education system on a longitudinal basis, and to promote the Idaho Electronic Campus programs.
- (3) Outcome-based funding: Beginning in FY 2020, the State Board of Education adopted a new method of funding that incentivizes positive educational outcomes, including timely degree completion. The State Board of Education proposed this model as part in place of the enrollment workload adjustment and programmatic line items for the FY 2020 higher education budget (including College and Universities, Community Colleges, and Career Technical Post-Secondary Education).

College and Universities

Agency Profile

| Selected Measures | Fall 2015 | Fall 2016 | Fall 2017 | Fall 2018 | Avg. Ann. Chg. |
|--|---------------|---------------|---------------|---------------|----------------|
| Academic Enrollment: Full-Time Equivalent (FTE) | | | | | |
| Boise State University | 15,433 | 15,954 | 16,305 | 16,955 | 3.3% |
| Idaho State University | 9,220 | 9,049 | 8,766 | 8,609 | -2.2% |
| University of Idaho | 9,384 | 9,422 | 9,433 | 9,273 | -0.4% |
| Lewis-Clark St College | 2,432 | 2,476 | 2,436 | 2,354 | -1.1% |
| Total | 36,469 | 36,901 | 36,940 | 37,191 | 0.7% |

Academic Headcount (full- and part-time students)

| | | | | | |
|------------------------|---------------|---------------|---------------|---------------|-------------|
| Boise State University | 22,086 | 23,854 | 24,121 | 25,504 | 5.2% |
| Idaho State University | 11,915 | 11,831 | 11,560 | 11,301 | -1.7% |
| University of Idaho | 11,372 | 11,780 | 12,072 | 11,841 | 1.4% |
| Lewis-Clark St College | 3,216 | 3,481 | 3,313 | 3,321 | 1.1% |
| Total | 48,589 | 50,946 | 51,066 | 51,967 | 2.3% |

Combined Annual Operating Budgets for Institutions Only¹

| Selected Measures | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Avg. Ann. Chg. |
|-------------------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| State General Fund | \$253,811,400 | \$274,482,200 | \$281,987,400 | \$289,547,400 | 4.7% |
| State Endowment | 13,980,000 | 15,840,000 | 15,840,000 | 16,443,200 | 5.9% |
| Tuition/Student Fees | 247,721,900 | 257,308,600 | 261,830,100 | 264,580,000 | 2.3% |
| Subtotal | \$515,513,300 | \$547,630,800 | \$559,657,500 | \$570,570,600 | 3.6% |
| Non-appropriated Funds | | | | | |
| Non-cog Tuition/Fees | \$8,342,100 | (\$5,797,700) | (\$6,489,600) | \$3,988,600 | -17.4% |
| Other Student Fees | 84,103,000 | 88,334,700 | 109,741,000 | 112,013,500 | 11.1% |
| Fed Grants/Contracts | 401,179,300 | 394,835,000 | 390,258,900 | 397,117,200 | -0.3% |
| State Grants/Contracts | 22,847,700 | 22,916,000 | 23,926,300 | 25,155,200 | 3.4% |
| Gifts, Grants/Contracts | 63,564,800 | 63,578,500 | 62,421,600 | 58,818,800 | -2.5% |
| Sales & Services | 26,730,100 | 26,475,400 | 27,653,200 | 26,485,800 | -0.3% |
| Auxiliary Enterprises | 108,802,300 | 102,304,300 | 100,815,600 | 95,832,900 | -4.0% |
| Indirect Costs | 17,811,000 | 17,923,600 | 27,158,900 | 27,333,100 | 17.8% |
| All Other | 33,043,000 | 37,896,800 | 41,930,700 | 52,421,700 | 19.5% |
| Subtotal | \$766,423,300 | \$748,466,600 | \$777,416,600 | \$799,166,800 | 1.4% |
| Grand Total All Funds | \$1,281,936,600 | \$1,296,097,400 | \$1,337,074,100 | \$1,369,737,400 | 2.3% |

Notes:

1. Because student fee increases are typically approved by the board after the College and Universities budget has been set by the Legislature, the operating budgets will have more appropriation for student fees than the original appropriation. These additional dollars are included in the "Non-cog Tuition/Fees" category of the non-appropriated funds. The operating budgets do not include funding related to Career Technical Education, Special and Health Education programs, and the Permanent Building Fund.

College and Universities

Agency Profile

FY 2019 Operating Budgets by Institution

(excludes funding related to Career Technical Education, Special and Health Education programs, and from the Permanent Building Fund.)

| | Boise State University | Idaho State University | University of Idaho | Lewis-Clark State College |
|-------------------------------|---------------------------|---------------------------|------------------------|------------------------------|
| 1. Sources of Funds | | | | |
| Original Appropriation | | | | |
| State General Fund | \$99,811,800 | \$79,800,400 | \$91,500,700 | \$17,180,300 |
| State General Fund O/T | 0 | 22,000 | 1,226,200 | 6,000 |
| State Endowment Funds | 0 | 3,739,400 | 10,498,800 | 2,205,000 |
| Tuition/Student Fees | 107,146,900 | 65,724,900 | 75,578,300 | 16,129,900 |
| Subtotal | \$206,958,700 | \$149,286,700 | \$178,804,000 | \$35,521,200 |
| Non-appropriated Funds | | | | |
| Non-cog Tuition/Fees | \$11,041,300 | (\$5,712,700) | (\$1,454,793) | \$114,800 |
| Other Student Fees | 60,111,062 | 27,576,085 | 21,122,877 | 3,203,500 |
| Fed Grants/Contracts | 137,000,000 | 104,886,231 | 136,853,062 | 18,377,900 |
| State Grants/Contracts | 5,000,000 | 8,396,912 | 9,668,565 | 2,089,700 |
| Gifts, Grants/Contracts | 26,052,355 | 7,124,898 | 23,449,196 | 2,192,400 |
| Sales & Services | 0 | 6,712,487 | 18,592,360 | 1,181,000 |
| Auxiliary Enterprises | 49,915,991 | 23,852,709 | 18,520,918 | 3,543,240 |
| Indirect Costs | 13,600,000 | 3,318,128 | 10,200,000 | 215,000 |
| All Other | 37,533,097 | 3,866,281 | 10,754,304 | 268,050 |
| Subtotal | \$340,253,805 | \$180,021,031 | \$247,706,489 | \$31,185,590 |
| Grand Total All Funds | \$547,212,505 | \$329,307,731 | \$426,510,489 | \$66,706,790 |
| 2. Uses of Funds | | | | |
| Instruction | \$143,836,721 | \$99,286,691 | \$104,250,466 | \$20,667,265 |
| Research | 34,619,061 | 18,135,846 | 64,876,141 | 504,836 |
| Public Service | 15,157,983 | 2,843,751 | 22,810,574 | 906,913 |
| Academic Support | 29,562,534 | 18,022,070 | 16,842,896 | 3,090,362 |
| Libraries | 8,265,950 | 6,284,173 | 10,790,197 | 1,402,827 |
| Student Services | 22,396,926 | 9,761,488 | 14,585,529 | 6,113,016 |
| Institutional Support | 47,732,041 | 24,189,767 | 37,261,804 | 5,667,719 |
| Physical Plant | 41,782,030 | 22,950,791 | 32,963,880 | 3,747,559 |
| Scholarships and Fellowships | 9,620,325 | 7,843,991 | 20,019,660 | 627,584 |
| Federal Student Financial Aid | 105,000,000 | 92,775,267 | 68,891,517 | 17,300,000 |
| Auxiliary Enterprises | 43,000,826 | 17,750,124 | 17,694,806 | 3,407,788 |
| Athletics | 43,087,697 | 10,274,181 | 15,118,100 | 3,249,069 |
| Other | 0 | 2,244,636 | 2,326,200 | 6,000 |
| Total | \$544,062,094 | \$332,362,776 | \$428,431,769 | \$66,690,938 |
| Budget Under/(Over) | \$3,150,411 | (\$3,055,045) | (\$1,921,280) | \$15,852 |

Note: Operating budgets are spending plans developed prior to the beginning of each fiscal year and are approved by the State Board of Education. Since student fee increases are typically approved by the board after the College and Universities budget has been set by the Legislature, the operating budgets will have more appropriation for student fees than the original appropriation.

College and Universities

Agency Profile

Net Asset Balances

As of June 30, 2018

| Net Assets: | BSU | ISU | UI | LCSC | TOTAL |
|---------------------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| Invested in capital assets | \$304,127,522 | \$141,343,196 | \$243,910,315 | \$52,980,093 | \$742,361,126 |
| Restricted, expendable | 14,716,087 | 3,108,950 | 35,790,253 | 756,594 | 54,371,884 |
| Unrestricted (see detail below) | 100,907,926 | 94,059,301 | 16,017,834 | 19,532,694 | 230,517,755 |
| Total Net Assets | \$419,751,535 | \$238,511,447 | \$295,718,402 | \$73,269,381 | \$1,027,250,765 |

Definitions

Invested in capital assets: This represents an institutions' total investment in capital assets, net of accumulated depreciation and outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included.

Restricted, expendable: This represents resources in which an institution is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

Unrestricted: This represents resources derived from student fees and sales and services of educational and auxiliary enterprises (self-supporting activities that provide services for students, faculty, and staff).

| Unrestricted Net Assets Detail: | BSU | ISU | UI | LCSC | TOTAL |
|--------------------------------------|----------------------|---------------------|---------------------|---------------------|----------------------|
| Obligated (Note A) | \$52,350,115 | \$39,504,484 | \$22,629,686 | \$10,617,998 | \$125,102,283 |
| Designated (Note B) | 33,581,196 | 40,240,147 | 0 | 6,139,241 | 79,960,584 |
| Unrestricted Available (Note C) | 14,976,615 | 14,314,670 | (6,611,852) | 2,775,455 | 25,454,888 |
| Total Unrestricted Net Assets | \$100,907,926 | \$94,059,301 | \$16,017,834 | \$19,532,694 | \$230,517,755 |

| | | | | | |
|--|----------------------|---------------|---------------|--------------|-----------------|
| Total Operating Expenses | \$399,674,724 | \$249,231,000 | \$418,389,338 | \$54,119,017 | \$1,121,414,079 |
| Unrestricted Available Funds as a percentage of operating expenditures | 3.7% | 5.7% | (1.6%) | 5.1% | 2.3% |

Note A **Obligated** - Contractual obligations represent a variety of agreements which support initiatives or operations that have moved beyond management planning into execution. Obligations include contracts for goods and services, including construction projects. Obligations contain debt service commitments for outstanding debt and staffing commitments for personnel. These amounts also consist of inventories and other balances for contractual commitments.

Note B **Designated** - Designated net assets represent balances that are not yet legally contracted, but have been dedicated to initiatives that have been deemed to be strategic or mission critical. Balances include capital or maintenance projects that are in active planning phases. Facility and administrative returns from sponsored projects (grants and contracts) are reinvested in infrastructure, or efforts to obtain additional grant funding. Documented central commitments to initiatives that have been approved at an executive level are designated.

Note C **Unrestricted Funds Available** - Balance represents reserves available to bridge uneven cash flows as well as future potential reduced funding. Current examples of potential future reductions are: budget reductions or holdbacks, enrollment fluctuations, and unfunded enrollment and workload adjustments. The State Board of Education has a benchmark within its strategic plan for unrestricted funds to be a minimum of 5% of operating expenditures.

Source: Taken from work papers relating to the institutions' audited financial statements.

College and Universities

Comparative Summary

| Decision Unit | Agency Request | | | Governor's Rec | | |
|---------------------------------------|-----------------|--------------------|--------------------|-----------------|--------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| FY 2019 Original Appropriation | 4,680.80 | 295,763,200 | 576,786,400 | 4,680.80 | 295,763,200 | 576,786,400 |
| Reappropriation | 0.00 | 0 | 162,464,300 | 0.00 | 0 | 162,464,300 |
| FY 2019 Total Appropriation | 4,680.80 | 295,763,200 | 739,250,700 | 4,680.80 | 295,763,200 | 739,250,700 |
| Noncognizable Funds and Transfers | 69.56 | 0 | 22,824,500 | 69.56 | 0 | 22,824,500 |
| Expenditure Adjustments | 0.00 | 0 | (4,166,300) | 0.00 | 0 | (4,166,300) |
| FY 2019 Estimated Expenditures | 4,750.36 | 295,763,200 | 757,908,900 | 4,750.36 | 295,763,200 | 757,908,900 |
| Removal of Onetime Expenditures | 0.00 | (1,254,200) | (173,441,900) | 0.00 | (1,254,200) | (173,441,900) |
| Base Adjustments | 0.00 | 0 | 0 | 0.00 | 0 | 0 |
| FY 2020 Base | 4,750.36 | 294,509,000 | 584,467,000 | 4,750.36 | 294,509,000 | 584,467,000 |
| Benefit Costs | 0.00 | 89,600 | 173,800 | 0.00 | (1,632,600) | (2,865,300) |
| Inflationary Adjustments | 0.00 | 1,236,100 | 4,000,800 | 0.00 | 0 | 2,764,700 |
| Replacement Items | 0.00 | 9,801,200 | 9,917,900 | 0.00 | 0 | 116,700 |
| Statewide Cost Allocation | 0.00 | 106,200 | 106,200 | 0.00 | 106,200 | 106,200 |
| Change in Employee Compensation | 0.00 | 2,341,400 | 4,151,300 | 0.00 | 6,574,500 | 11,652,600 |
| Nondiscretionary Adjustments | 0.00 | 0 | 0 | 0.00 | 3,685,800 | 3,685,800 |
| Endowment Adjustments | 0.00 | 0 | 366,500 | 0.00 | 0 | 287,100 |
| FY 2020 Program Maintenance | 4,750.36 | 308,083,500 | 603,183,500 | 4,750.36 | 303,242,900 | 600,214,800 |
| 1. Outcome Based Funding | 0.00 | 11,000,000 | 11,000,000 | 0.00 | 0 | 0 |
| 2. Outcome Based Funding - At Risk | 0.00 | 0 | 0 | 0.00 | 0 | 0 |
| 3. Open Education Resources | 0.00 | 250,000 | 250,000 | 0.00 | 0 | 0 |
| 4. College Academy for Parents | 0.00 | 560,000 | 560,000 | 0.00 | 0 | 0 |
| 5. NextSteps Idaho Expansion | 0.00 | 123,000 | 123,000 | 0.00 | 0 | 0 |
| 6. Idaho American Indian Access Fees | 0.00 | 600,000 | 600,000 | 0.00 | 0 | 0 |
| 7. Higher Ed Dual Enrollment System | 0.00 | 150,000 | 150,000 | 0.00 | 150,000 | 150,000 |
| 8. Occupancy Costs - BSU, ISU, and UI | 6.36 | 1,775,600 | 1,775,600 | 3.18 | 887,800 | 887,800 |
| 9. UI, Benefit Cost Offset | 0.00 | 1,226,200 | 1,226,200 | 0.00 | 0 | 0 |
| Budget Law Exemptions | 0.00 | 0 | 0 | 0.00 | 0 | 0 |
| FY 2020 Total | 4,756.72 | 323,768,300 | 618,868,300 | 4,753.54 | 304,280,700 | 601,252,600 |
| Change from Original Appropriation | 75.92 | 28,005,100 | 42,081,900 | 72.74 | 8,517,500 | 24,466,200 |
| % Change from Original Appropriation | | 9.5% | 7.3% | | 2.9% | 4.2% |

College and Universities

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|---------------------------------------|----------|-------------|-------------|---------|-------------|
| FY 2019 Original Appropriation | | | | | |
| | 4,680.80 | 295,763,200 | 281,023,200 | 0 | 576,786,400 |

Reappropriation

The agency was authorized to reappropriate or carryover is unencumbered and unspent appropriation of dedicated funds from FY 2018 into FY 2019. **Carryover for Boise State University totaled \$37,009,100;** Idaho State University totaled \$82,253,900; University of Idaho totaled \$24,901,000; and Lewis-Clark State College totaled \$18,300,300. Carryover required legislative approval and is removed as a onetime expenditure before calculating the FY 2020 Base.

| | | | | | |
|---------------------------|------|---|-------------|---|-------------|
| Agency Request | 0.00 | 0 | 162,464,300 | 0 | 162,464,300 |
| Governor's Recommendation | 0.00 | 0 | 162,464,300 | 0 | 162,464,300 |

| | | | | | |
|------------------------------------|----------|-------------|-------------|---|-------------|
| FY 2019 Total Appropriation | | | | | |
| Agency Request | 4,680.80 | 295,763,200 | 443,487,500 | 0 | 739,250,700 |
| Governor's Recommendation | 4,680.80 | 295,763,200 | 443,487,500 | 0 | 739,250,700 |

Noncognizable Funds and Transfers

This adjusts the number of FTP upward by 69.56 (**20.75 for BSU**; 5.53 for ISU; 42.53 for UI; and .75 for LCSC) and adjusts tuition and student fees to align with the FY 2019 approved budget. Adjustments also include transfer of funds from the Higher Education Research Council (HERC), IGEN program awards, and General Fund distributions from the Systemwide Program to the college and universities, which net to zero.

| | | | | | |
|---------------------------|-------|---|------------|---|------------|
| Agency Request | 69.56 | 0 | 22,824,500 | 0 | 22,824,500 |
| Governor's Recommendation | 69.56 | 0 | 22,824,500 | 0 | 22,824,500 |

Expenditure Adjustments

Amount includes a reduction of \$3,617,300 requested by Idaho State University to reflect a decrease in student tuition and fees (dedicated funds) and a reduction of \$549,000 requested by Lewis-Clark State College.

| | | | | | |
|---------------------------|------|---|-------------|---|-------------|
| Agency Request | 0.00 | 0 | (4,166,300) | 0 | (4,166,300) |
| Governor's Recommendation | 0.00 | 0 | (4,166,300) | 0 | (4,166,300) |

| | | | | | |
|---------------------------------------|----------|-------------|-------------|---|-------------|
| FY 2019 Estimated Expenditures | | | | | |
| Agency Request | 4,750.36 | 295,763,200 | 462,145,700 | 0 | 757,908,900 |
| Governor's Recommendation | 4,750.36 | 295,763,200 | 462,145,700 | 0 | 757,908,900 |

Removal of Onetime Expenditures

The agency requests removal of onetime funding appropriated and reappropriated in FY 2019.

| | | | | | |
|---------------------------|------|-------------|---------------|---|---------------|
| Agency Request | 0.00 | (1,254,200) | (172,187,700) | 0 | (173,441,900) |
| Governor's Recommendation | 0.00 | (1,254,200) | (172,187,700) | 0 | (173,441,900) |

Base Adjustments

The agency requests removal of \$3,816,500 previously added for the Idaho Global Entrepreneurial Mission (IGEMS), Higher Education Research Council (HERC), and undergraduate research. Base adjustments also reverse and make permanent those adjustments made by institutions in the current fiscal year, including increases or decreases to student tuition and fees. The adjustments net to zero.

| | | | | | |
|-------------------------------------|------|---|---|---|---|
| Agency Request | 0.00 | 0 | 0 | 0 | 0 |
| <i>Recommended by the Governor.</i> | | | | | |
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |

| | | | | | |
|---------------------------|----------|-------------|-------------|---|-------------|
| FY 2020 Base | | | | | |
| Agency Request | 4,750.36 | 294,509,000 | 289,958,000 | 0 | 584,467,000 |
| Governor's Recommendation | 4,750.36 | 294,509,000 | 289,958,000 | 0 | 584,467,000 |

College and Universities

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|--|------|-------------|-------------|---------|-------------|
| Benefit Costs | | | | | |
| Employer-paid benefit changes include a 5.5% increase for PERSI regular retirement and adjustments to workers' compensation that vary by agency. Agencies were directed to budget \$11,650 per eligible FTP for health insurance, which is the same amount in the current fiscal year. | | | | | |
| Agency Request | 0.00 | 89,600 | 84,200 | 0 | 173,800 |
| <i>The Governor recommends \$11,020 per eligible FTP for health insurance, which is a decrease of \$630, or 5.4%, from the previous year; a temporary rate reduction for agencies that pay the Division of Human Resources for its services; and the PERSI Board's decision to increase the employer contribution by 5.5%.</i> | | | | | |
| Governor's Recommendation | 0.00 | (1,632,600) | (1,232,700) | 0 | (2,865,300) |

Inflationary Adjustments

BSU, ISU, UI, and LCSC

Boise State University: Includes a request of \$226,600 ongoing from the General Fund and \$941,900 ongoing from dedicated funds for general inflation; this request also includes \$237,500 ongoing from the General Fund for library inflation.

Idaho State University: Includes a request of \$58,800 ongoing from the General Fund and \$876,200 ongoing from dedicated funds for general inflation; this request also includes \$234,300 ongoing from the General Fund for library inflation.

University of Idaho: Includes a request of \$153,900 ongoing from the General Fund and \$626,200 ongoing from dedicated funds for general inflation; this request also includes \$252,700 ongoing from the General Fund and \$212,300 ongoing from dedicated funds for library inflation.

Lewis-Clark State College: Includes a request of \$36,600 ongoing from the General Fund and \$108,100 ongoing from dedicated funds for general inflation; this request also includes \$35,700 ongoing from the General Fund for library inflation.

| | | | | | |
|---|------|-----------|-----------|---|-----------|
| Agency Request | 0.00 | 1,236,100 | 2,764,700 | 0 | 4,000,800 |
| <i>The Governor recommends only dedicated fund appropriation for inflation.</i> | | | | | |
| Governor's Recommendation | 0.00 | 0 | 2,764,700 | 0 | 2,764,700 |

Replacement Items

BSU, ISU, UI, and LCSC

Boise State University: The agency requests \$3,064,800 onetime from the General Funds for annual scheduled replacement of vehicles, lab and scientific equipment, audio visual equipment, and computer/data processing equipment.

Idaho State University: The agency requests \$3,226,900 onetime from the General Fund for annual scheduled replacement of instructional instruments, lab and scientific equipment, and computer/data processing equipment.

University of Idaho: The agency requests \$2,364,800 onetime from the General Fund and \$116,700 onetime from dedicated funds for annual scheduled replacement of computer/data processing equipment, media equipment, furniture, and lab equipment.

Lewis-Clark State College: The agency requests \$1,144,700 onetime from the General Fund for annual scheduled replacement of annual scheduled replacement of network switches, video cameras, and computer/data processing equipment.

| | | | | | |
|---|------|-----------|---------|---|-----------|
| Agency Request | 0.00 | 9,801,200 | 116,700 | 0 | 9,917,900 |
| <i>The Governor recommends only dedicated fund appropriation for replacement items.</i> | | | | | |
| Governor's Recommendation | 0.00 | 0 | 116,700 | 0 | 116,700 |

College and Universities

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|-------------------------|-----|---------|-----------|---------|-------|
|-------------------------|-----|---------|-----------|---------|-------|

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation.

Boise State University: Risk management fees will decrease by \$29,800 and State Controller fees will increase by \$53,100, for a net increase of \$23,300.

Idaho State University: Risk management fees will decrease by \$63,100 and State Controller fees will increase by \$8,100, for a net decrease of \$55,000.

University of Idaho: Risk management fees will increase by \$9,800 and State Controller fees will increase by \$46,800, for a net increase of \$56,600.

Lewis-Clark State College: Risk management fees will decrease by \$11,400 and State Controller fees will increase by \$24,700, for a net increase of \$13,300.

The University of Idaho requests \$68,000 for Department of Administration managed rental rate increases. H544 of 2018 amended Section 67-5709, Idaho Code, to address long-term maintenance for state-occupied buildings, and requires long-term maintenance costs to be included when calculating rental rates for tenants in department-managed facilities. The Permanent Building Fund Advisory Council voted on June 5, 2018, to increase rental rates by a total of 16.6% for those agencies in the Capitol Mall and state owned buildings in Lewiston and Idaho Falls. The increase will be used to address deferred maintenance costs associated with the Capitol Mall, which total approximately \$22.2 million dollars. If funded, this year's increase will collect \$1,237,441 in FY 2020. There may be subsequent increases to address deferred maintenance in the future. The increase specific to this agency is 18.6%.

| | | | | | |
|---------------------------|------|---------|---|---|---------|
| Agency Request | 0.00 | 106,200 | 0 | 0 | 106,200 |
| Governor's Recommendation | 0.00 | 106,200 | 0 | 0 | 106,200 |

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

| | | | | | |
|----------------|------|-----------|-----------|---|-----------|
| Agency Request | 0.00 | 2,341,400 | 1,809,900 | 0 | 4,151,300 |
|----------------|------|-----------|-----------|---|-----------|

The Governor recommends a 3% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions.

Boise State University: The Governor recommends the pay structure for state employees be moved by 2% and includes \$12,100 for that purpose. Of this recommendation, \$7,900 is ongoing from the General Fund and \$4,200 is ongoing from dedicated funds.

Lewis-Clark State College: The Governor recommends the pay structure for state employees be moved by 2% and includes \$1,200 ongoing from the General Fund for that purpose.

| | | | | | |
|---------------------------|------|-----------|-----------|---|------------|
| Governor's Recommendation | 0.00 | 6,574,500 | 5,078,100 | 0 | 11,652,600 |
|---------------------------|------|-----------|-----------|---|------------|

College and Universities

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|---|----------|-------------|-------------|--------------------------|-------------|
| Nondiscretionary Adjustments | | | | | |
| The enrollment workload adjustment (EWA) formula was established in the policies Idaho State Board of Education (Board) and had historically been the primary formula for determining base funding requests from the Legislature for the past decade. After study, the Board has adopted new policy that utilizes an outcome-based funding model with metrics focused on timely degree completion. The Board provided preliminary FY 2020 EWA calculations that show an increase of \$608,900 for University of Idaho, \$87,900 for Lewis-Clark State College, \$2,489,100 for Boise State University, and \$499,900 for Idaho State University. These adjustments net to an overall increase of \$3,685,800. | | | | | |
| The college and university's budget request does not include any request for EWA funding, and has been replaced by line items 1 and 2 for Outcome Based Funding (OBF). The request for OBF considers both new funds and the reallocation of moneys in the institution's base budgets, both of which the Board has proposed to increase over the next three fiscal years (FY 2020, FY 2021, and FY 2022). OBF has been proposed in place of EWA and programmatic line items for FY 2020. | | | | | |
| Agency Request | 0.00 | 0 | 0 | 0 | 0 |
| The Governor recommends \$3,685,800 ongoing from the General Fund for an enrollment workload adjustment as generated by a formula that compares student credit hour levels over three consecutive years. This includes an increase of \$2,489,100 for Boise State University , \$499,900 for Idaho State University, \$87,900 for Lewis-Clark State College, and \$608,900 for the University of Idaho. | | | | | |
| Governor's Recommendation | 0.00 | 3,685,800 | 0 | 0 | 3,685,800 |
| Endowment Adjustments | | | | ISU, UI, and LCSC | |
| The total distribution of endowment funds includes \$4,007,400 to Idaho State University (ISU), \$10,756,000 to the University of Idaho (UI), and \$2,472,000 to Lewis-Clark State College (LCSC). The institutions use portions of endowment distributions for personnel costs, operating expenditures, and capital outlay purchases. This adjustment provides an appropriation for endowment funds not otherwise used for personnel costs and includes an increase of \$236,000 for ISU, an increase of \$213,000 for LCSC, and a decrease of \$82,500 for UI. This adjustment nets to an overall increase of \$366,500. | | | | | |
| Agency Request | 0.00 | 0 | 366,500 | 0 | 366,500 |
| The Governor's recommendation is less than the request because more endowment funds are applied elsewhere in the budget for health benefit costs and the recommended 3% CEC. | | | | | |
| Governor's Recommendation | 0.00 | 0 | 287,100 | 0 | 287,100 |
| FY 2020 Program Maintenance | | | | | |
| Agency Request | 4,750.36 | 308,083,500 | 295,100,000 | 0 | 603,183,500 |
| Governor's Recommendation | 4,750.36 | 303,242,900 | 296,971,900 | 0 | 600,214,800 |

College and Universities

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|--|------|------------|-----------|---------|----------------------------|
| 1. Outcome Based Funding | | | | | Systemwide Programs |
| <p>In August of 2018, the Idaho State Board of Education formally endorsed an outcome based funding model (OBF) to replace the previously utilized enrollment workload adjustment equity funding model (EWA). Requested funding would be distributed based on a rubric of metrics that emphasize timely completion of college. The State Board of Education has requested \$11,000,000 ongoing in trustee and benefit payments to be used for outcome based funding for the college and universities. Appropriations to the college and universities would be determined by the number of graduates produced by the institutions with added weights for timely completion, a high-impact multiplier tied to high-demand skill sets, and at-risk student populations (i.e. under-represented, first generation, adult students). Based on outcomes, the State Board of Education would distribute funds to the college and universities to support continued student completions.</p> <p>The outcome based funding request totals \$16,000,000 ongoing from the General Fund, and is being requested in three parts: \$11,000,000 for college and universities in this budget, \$3,000,000 for community colleges, and \$2,000,000 for career technical education.</p> <p>ANALYST COMMENT: In its final budget revision, the Idaho State Board of Education left \$600,000 identified for the College of Eastern Idaho included with the total community college OBF request. This means that \$600,000 is requested in line items 1 and 3. The more accurate totals for the OBF request would be \$15,400,000 ongoing from the General Fund, requested in three parts: \$11,000,000 for college and universities, \$2,400,000 for community colleges in this budget, and \$2,000,000 for career technical education.</p> | | | | | |
| Agency Request | 0.00 | 11,000,000 | 0 | 0 | 11,000,000 |
| <i>Not recommended by the Governor.</i> | | | | | |
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |
| 2. Outcome Based Funding - At Risk | | | | | Systemwide Programs |
| <p>The State Board of Education requests \$3,000,000 ongoing from the General Fund to be used for outcome based funding. An important part of the outcome based funding model is for each institution to stand the potential for incurred risk, or "skin in the game." For the first year of implementation, the State Board of Education proposes to take 1.04% of the base appropriation from Boise State University (a reduction of \$1,038,600), Idaho State University (a reduction of \$830,400), Lewis-Clark State College (a reduction of \$178,800), and the University of Idaho (a reduction of \$952,200) to contribute to the pool of funding to be distributed according to the outcome based funding model. This percentage will increase to approximately 5% by the end of the three year phase-in period. A total of \$3,000,000 is deducted from the institutions' base budgets, and added to the systemwide program, resulting in a net-zero transfer between programs.</p> | | | | | |
| Agency Request | 0.00 | 0 | 0 | 0 | 0 |
| <i>Not recommended by the Governor.</i> | | | | | |
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |
| 3. Open Education Resources | | | | | Systemwide Programs |
| <p>The agency requests \$250,000 from the General Fund to support delivery of Open Education Resources (OER), a no-cost and low-cost electronic textbook option for students. Of this request, \$50,000 is onetime for operating expenditures and \$200,000 is ongoing for operating expenditures. OER would be used specifically for 43 common-numbered courses included in the state general education policy. Faculty would be provided stipends to develop textbooks that are free and accessible for students, and used to offset incidental costs, primarily at the community colleges that do not maintain instructional technology staff.</p> | | | | | |
| Agency Request | 0.00 | 250,000 | 0 | 0 | 250,000 |
| <i>Not recommended by the Governor.</i> | | | | | |
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |

College and Universities

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|---|------|---------|-----------|---------|----------------------------|
| 4. College Academy for Parents | | | | | Systemwide Programs |
| The agency requests \$560,000 ongoing from the General Fund for development of parent academy programs at secondary institutions. At present, programming provided for parents by institutions is inconsistent and limited in scope. The entirety of this request is for trustee and benefit payments to Idaho's eight postsecondary institutions. Relevant college and career advising has been identified as a factor in a student's decision to pursue post-secondary educational opportunities and graduate with a degree. Parent academy programs in other states have shown promise, and often include a program for parents to learn more about academic planning, financing opportunities, identifying support networks, and success strategies for their students. Each institution would be able to tailor their parent academy to their local and regional needs within a set framework that includes collaboration with local school districts, with special attention to families with first generation students. Each of Idaho's eight postsecondary institutions would receive \$70,000 to be used for personnel costs and operating expenditures. | | | | | |
| Agency Request | 0.00 | 560,000 | 0 | 0 | 560,000 |
| <i>Not recommended by the Governor.</i> | | | | | |
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |
| 5. NextSteps Idaho Expansion | | | | | Systemwide Programs |
| The agency requests \$123,000 in ongoing operating expenditures from the General Fund for the expansion of the NextSteps Idaho website. Currently, the website provides college and career information and resources targeted at students in 8th through 12th grades, their parents, and school counselors. The Workforce Development Taskforce convened in 2017 and recommended using the NextSteps Idaho website to more affectively target adults who are exploring educational opportunities. | | | | | |
| Agency Request | 0.00 | 123,000 | 0 | 0 | 123,000 |
| <i>Not recommended by the Governor.</i> | | | | | |
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |
| 6. Idaho American Indian Access Fees | | | | | Systemwide Programs |
| The agency requests \$600,000 in ongoing trustee and benefit payments from the General Fund for the establishment of a \$60 per credit fee for students who are enrolled members of the five federally recognized tribes that share Idaho's borders. Students who would qualify for the reduced fee would be those who can demonstrate membership to the Shoshone-Bannock, Nez Perce, Couer d'Alene, Shoshone Paiute, or Kootenai Tribe, complete their Free Application for Federal Student Aid (FASFA), and maintain satisfactory academic progress (as defined by the institution). Funding would be provided to institutions to offset foregone revenue by the institution based on the number of students who take advantage of the reduced credit fee. | | | | | |
| Agency Request | 0.00 | 600,000 | 0 | 0 | 600,000 |
| <i>Not recommended by the Governor.</i> | | | | | |
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |
| 7. Higher Ed Dual Enrollment System | | | | | Systemwide Programs |
| The agency requests \$150,000, in ongoing operating expenditures, from the General Fund, for Idaho's postsecondary institutions to join a dual enrollment registration system. Funding would enable the Office of the State Board of Education to purchase a statewide software license and create a single platform that students can use to enroll for dual credit courses. The new platform would enable students to easily navigate available courses, explore and select colleges, manage deadlines, and support continued participation. The platform would also serve as a powerful recruitment tool for students and improve access, especially for rural and low-income student populations. | | | | | |
| Agency Request | 0.00 | 150,000 | 0 | 0 | 150,000 |
| <i>Recommended by the Governor.</i> | | | | | |
| Governor's Recommendation | 0.00 | 150,000 | 0 | 0 | 150,000 |

College and Universities

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|--|-----|---------|-----------|---------|-------------------------|
| 8. Occupancy Costs - BSU, ISU, and UI | | | | | BSU, ISU, and UI |

Boise State University: The institution requests occupancy costs for the Fine Arts Building (to open June 2019), Micron Center for Materials Research Building (to open April 2020), Campus Planning and Facilities Building (to open January 2018), and the Alumni and Friends Center (occupied December 2017). The agency also requests a decrease of \$272,200 ongoing from the General Fund in occupancy costs related to the demolition of the University Drive Annex. **These requests net to \$1,367,400 in ongoing occupancy costs from the General Fund.**

Idaho State University: The institution requests occupancy costs for the Meridian cadaver lab expansion (to be occupied in June 2019), the Engineering Project Center (occupied in February 2017), and the Public Safety Infill (occupied in January 2017), which totals \$188,800 ongoing from the General Fund.

University of Idaho: The institution requests occupancy costs for the WWAMI Medical Education Building expansion (to be occupied in July 2019), UI Radio-TV Center (to be occupied in October 2019), and the UI Research and Collections remodel (to be occupied in July 2019), which totals \$219,400 ongoing from the General Fund.

| | | | | | |
|----------------|------|-----------|---|---|-----------|
| Agency Request | 6.36 | 1,775,600 | 0 | 0 | 1,775,600 |
|----------------|------|-----------|---|---|-----------|

Boise State University: The Governor recommends 2.32 FTP and funding for the Fine Arts Building (an increase of \$486,100), Micron Center for Materials Research Building (an increase of \$191,000), Campus Planning and Facilities Building (a reduction of \$1,800), and the Alumni and Friends Center (an increase of \$8,400), for **a net increase of \$683,700 ongoing from the General Fund.**

Idaho State University: The Governor recommends 0.29 FTP and funding for the Meridian cadaver lab expansion (an increase of \$85,600), the Engineering Project Center (an increase of \$4,500), and the Public Safety Infill (an increase of \$4,300), for a net increase of \$94,400 ongoing from the General Fund.

University of Idaho: The Governor recommends 0.57 FTP and funding for the WWAMI Medical Education Building expansion (an increase of \$27,700), UI Radio-TV Center (an increase of \$1,900), and the UI Research and Collections remodel (an increase of \$80,100), for a net increase of \$109,700 ongoing from the General Fund.

The Governor recommends the State Board of Education revisit the process and funding of building occupancy costs.

| | | | | | |
|---------------------------|------|---------|---|---|---------|
| Governor's Recommendation | 3.18 | 887,800 | 0 | 0 | 887,800 |
|---------------------------|------|---------|---|---|---------|

9. UI, Benefit Cost Offset University of Idaho

During the 2018 session, the Legislature approved onetime funding for a health benefit cost offset to the University of Idaho. The University of Idaho is one of three institutions of higher education that does not participate in the state's benefit plan, and the offset was intended to compensate for the anticipated decrease in the state's support of FTP at the institution for FY 2019. The institution requests onetime continuation of funding for FY 2020.

| | | | | | |
|----------------|------|-----------|---|---|-----------|
| Agency Request | 0.00 | 1,226,200 | 0 | 0 | 1,226,200 |
|----------------|------|-----------|---|---|-----------|

Not recommended by the Governor.

| | | | | | |
|---------------------------|------|---|---|---|---|
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |
|---------------------------|------|---|---|---|---|

Budget Law Exemptions BSU, ISU, UI, and LCSC

Systemwide Programs, Boise State University, Idaho State University, Lewis-Clark State College, and the University of Idaho request an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments. This authority requires legislative approval.

| | | | | | |
|----------------|------|---|---|---|---|
| Agency Request | 0.00 | 0 | 0 | 0 | 0 |
|----------------|------|---|---|---|---|

Recommended by the Governor.

| | | | | | |
|---------------------------|------|---|---|---|---|
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |
|---------------------------|------|---|---|---|---|

College and Universities

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|----------------------------|----------|-------------|-------------|---------|-------------|
| FY 2020 Total | | | | | |
| Agency Request | 4,756.72 | 323,768,300 | 295,100,000 | 0 | 618,868,300 |
| Governor's Recommendation | 4,753.54 | 304,280,700 | 296,971,900 | 0 | 601,252,600 |
| Agency Request | | | | | |
| Change from Original App | 75.92 | 28,005,100 | 14,076,800 | 0 | 42,081,900 |
| % Change from Original App | 1.6% | 9.5% | 5.0% | | 7.3% |
| Governor's Recommendation | | | | | |
| Change from Original App | 72.74 | 8,517,500 | 15,948,700 | 0 | 24,466,200 |
| % Change from Original App | 1.6% | 2.9% | 5.7% | | 4.2% |

| | FTP | General | Dedicated | Federal | TOTAL |
|------------|-----------------|----------------------|----------------------|------------|----------------------|
| BSU | 1,665.21 | \$104,668,500 | \$120,784,000 | \$0 | \$225,452,500 |
| ISU | 1,235.68 | \$81,694,100 | \$67,574,700 | \$0 | \$149,268,800 |
| UI | 1,488.65 | \$94,019,100 | \$89,605,900 | \$0 | \$183,625,000 |
| LCSC | 364.00 | \$17,533,200 | \$19,007,300 | \$0 | \$36,540,500 |